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previously published elsewhere. Chapter 9, on modern problems in taxation, is a brief general discussion, which appeared first in the *Proceedings of the Congress of Arts and Sciences, Universal Exposition (St. Louis, 1904)*, vol. VII. Chapter 10, A Quarter Century's Progress in Taxation, is Professor Seligman's presidential address at the meeting of the American Economic Association in 1908 and needs no comment in this REVIEW. The next three chapters are essays previously published in the *Proceedings of the National Tax Association*. Chapter 11 is a strong appeal for separation of state and local revenues. It contains an argument in favor of the plan of apportioning state expenses among local bodies in proportion to the expenditures of the latter, rather than according to the assessed value of property, as is the present rule. Chapter 12, on the relations of state and federal finance, is chiefly noteworthy for the author's proposal that revenue be raised in the United States by federal taxes on incomes, inheritances, and corporations, the proceeds to be distributed in whole or in part among the states. Chapter 13 is a telling argument in favor of precision in assessments.

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